

ATTORNEY DOCKET NO  
24131658.10

1

PATENT  
U.S. Ser. No. 09/771,103

RECEIVED  
CENTRAL FAX CEN

AUG 12 2004

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

OFFICIAL

Applicants: Mesarovic et al.al  
Serial No.: 09/771,103  
Filed: January 26, 2001  
Confirm. No. 7709  
Title: Efficient PCM Buffer  
Art Unit: 2655  
Examiner: Abebe, Daniel Demelash

OK to enter  
D.A. 12/15/04

Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

## RESPONSE TO OFFICE ACTION

In response to the Final Office Action mailed May 10, 2004 (Paper No. 8), Applicants respectfully request that the Examiner allow the claims to pass to issue in view of the following remarks.

In the Final Office Action mailed May 10, 2004, the Examiner rejected Claims 1 - 19 under 35 U.S.C. 112, first paragraph, for failing to comply with the written description requirement. In particular, the Examiner submits that the claim feature "...the portion of the channels are proportional to a decode time", as recited in the claim, is not adequately described in the specification and therefore constitutes new matter. Applicants respectfully traverses these rejections.

In Applicants' Response to Office Action, mailed February 20, 2004, Applicants presented amended independent apparatus Claim 1 to more particularly point out and distinctly claim a multiple channel audio decoder for decoding at least two channels of audio data, and which includes a buffer having first and second channel portions, and

021615.500082 Dallas 1784402.1